



Trustees' Financial Summary

FY2015-16

Submit ID: 0268-94920621

**** Recalculated ****

14 Fergus County

0268 Grass Range Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jamie Goss **Phone #:** (406) 428-2341

(Signature)

(Date)

Chair, Board of Trustees: Margie Matovich

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	SB 348 Transfer for school safety	STATE	5301	
190	Local	LOCAL		
329	Miscellaneous State Grant	STATE	Multi-District Coop	State
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A133275	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A143275	84.358A
432	Title III Part A English Language Acquisition	FEDERAL	2015-2016	84.365A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	Academic Achievement	unknown
466	Miscellaneous Federal Grant thru OPI	FEDERAL	14-20682016EG	unknown
493	Aggregate Reim/Indirects	LOCAL	4930	Local
494	Title I - Schoolwide	FEDERAL	014-0268-3216	Federal

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,951.17	51,066.99	165,204.61	9,587.16
02	Taxes Receivable - Real and Personal (120-149)	3,534.18	547.45	513.43	
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	78,485.36	51,614.44	165,718.04	9,587.16
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,534.19	547.45	513.43	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,500.26			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,450.91	51,066.99	165,204.61	9,587.16
52	TOTAL FUND BALANCE/EQUITY	74,951.17	51,066.99	165,204.61	9,587.16
53	TOTAL LIABILITIES AND FUND BALANCE	78,485.36	51,614.44	165,718.04	9,587.16

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,008.48	119,500.62	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			71.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,008.48	119,572.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		17,008.48	119,572.03	
52	TOTAL FUND BALANCE/EQUITY		17,008.48	119,572.03	
53	TOTAL LIABILITIES AND FUND BALANCE		17,008.48	119,572.03	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,815.23	2,714.51
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,815.23	2,714.51
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,815.23	2,714.51
52	TOTAL FUND BALANCE/EQUITY			9,815.23	2,714.51
53	TOTAL LIABILITIES AND FUND BALANCE			9,815.23	2,714.51

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0268 Grass Range Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,966.43	9,388.93		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,966.43	9,388.93		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20,966.43	9,388.93		
52	TOTAL FUND BALANCE/EQUITY	20,966.43	9,388.93		
53	TOTAL LIABILITIES AND FUND BALANCE	20,966.43	9,388.93		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,637.89		
02	Taxes Receivable - Real and Personal (120-149)		122.11		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		35,760.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		122.11		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		35,637.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		35,637.89		
53	TOTAL LIABILITIES AND FUND BALANCE		35,760.00		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,860.75	23,127.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	38,860.75	23,127.34		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	38,860.75	23,127.34		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	38,860.75	23,127.34		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,860.75	23,127.34		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	126,831.21	120,740.60
1112	District Levy - Personal Property	6,423.73	11,463.36
1114	District Levy - Pers Prop/Mobile Homes	1,186.71	4,525.55
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26,801.17	9,807.55
1190	Penalties and Interest on Taxes	228.70	444.47
1510	Interest Earnings	2,212.98	779.47
3110	Direct State Aid	168,890.36	176,110.31
3111	Quality Educator	16,673.20	18,749.60
3112	At Risk Student	3,358.20	3,189.13
3113	Indian Education For All	938.40	876.96
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	7,490.28	10,216.56
3116	Data For Achievement	690.00	840.00
3118	Natural Resource Development	1,203.54	1,977.12
3120	State Guaranteed Tax Base Aid	39,303.24	47,020.50
3444	State School Block Grant	40,042.34	40,042.34
3446	SB96 Block Grant Reimbursement	6,443.15	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-3,200.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		448,917.21	443,787.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	135,845.79	141,534.28
		2XX	Personal Services - Employee Benefits	33,492.73	34,936.66
		3XX	Purchased Professional and Technical Services	4,518.28	4,077.50
		5XX	Other Purchased Services	1,424.47	1,268.93
		6XX	Supplies and Materials	6,735.27	4,969.00
		810	Dues and Fees	1,500.00	1,750.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	10,312.20	10,630.54
		2XX	Personal Services - Employee Benefits	2,178.60	2,310.30
		6XX	Supplies and Materials	349.55	281.62
	222X Educational Media Services				
		1XX	Personal Services - Salaries	10,062.02	9,991.30
		2XX	Personal Services - Employee Benefits	3,264.81	3,519.99
		6XX	Supplies and Materials	912.01	689.38

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	1,177.15	1,744.50
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		18,666.64	18,233.15
		2XX Personal Services - Employee Benefits		109.03	84.98
		3XX Purchased Professional and Technical Services		0.00	564.71
		5XX Other Purchased Services		525.85	498.90
		6XX Supplies and Materials		96.00	39.98
		810 Dues and Fees		1,241.34	1,209.34
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		8,052.11	8,427.36
		2XX Personal Services - Employee Benefits		3,953.28	4,463.78
		3XX Purchased Professional and Technical Services		0.00	177.00
		5XX Other Purchased Services		0.00	171.79
		6XX Supplies and Materials		1,050.26	615.55
		25XX Support Services - Business			
		1XX Personal Services - Salaries		9,442.79	12,015.92
		2XX Personal Services - Employee Benefits		2,659.10	3,001.83
		3XX Purchased Professional and Technical Services		4,556.60	3,766.75
		5XX Other Purchased Services		503.44	545.44
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		18,088.18	19,772.60
		2XX Personal Services - Employee Benefits		5,396.66	8,572.20
		4XX Purchased Property Services		20,971.03	22,143.94
		5XX Other Purchased Services		8,790.68	9,243.58
		6XX Supplies and Materials		2,227.89	5,275.83
		810 Dues and Fees		0.00	210.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		10,020.25	11,815.44
		2XX Personal Services - Employee Benefits		4,614.21	4,481.88
		6XX Supplies and Materials		181.21	361.06
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		16,517.90	19,164.02
	316 Data For Achievement				
	24XX Support Services - School Administration				
		3XX Purchased Professional and Technical Services		539.85	0.00
	25XX Support Services - Business				
		3XX Purchased Professional and Technical Services		150.15	690.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		45.71	315.65
		2XX Personal Services - Employee Benefits		3.09	11.32



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	132.61	28.03	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,886.98	9,496.72	
			2XX Personal Services - Employee Benefits	73.39	112.91	
			3XX Purchased Professional and Technical Services	35.00	125.00	
			5XX Other Purchased Services	112.50	112.50	
			6XX Supplies and Materials	2,414.79	817.82	
			810 Dues and Fees	2,250.00	3,162.50	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	12,938.06	13,315.33	
			2XX Personal Services - Employee Benefits	6,114.67	802.09	
			5XX Other Purchased Services	0.00	71.76	
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	42,070.57	31,440.65	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				425,204.70	433,063.31	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					63,896.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					443,787.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					433,063.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,500.26	Less Last Year	4,170.48	(4b)	329.78	
					329.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,951.17	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,415.93	18,358.96
	1112 District Levy - Personal Property	1,762.81	2,083.90
	1114 District Levy - Pers Prop/Mobile Homes	302.78	1,098.84
	1190 Penalties and Interest on Taxes	56.54	92.44
	1510 Interest Earnings	478.84	307.13
	2220 County On-Schedule Trans Reimb	12,440.85	11,578.35
	3210 State On-Schedule Trans Reimb	12,440.85	11,578.36
	3444 State School Block Grant	3,298.61	3,298.61
	3446 SB96 Block Grant Reimbursement	1,479.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,676.23	48,396.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	14,000.01	7,926.77
			2XX Personal Services - Employee Benefits	60.38	48.42
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,537.89	4,757.52
			2XX Personal Services - Employee Benefits	670.27	1,500.34
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,952.50	10,855.64
			2XX Personal Services - Employee Benefits	10,348.28	9,480.26
			4XX Purchased Property Services	3,444.50	4,831.00
			5XX Other Purchased Services	4,216.01	3,686.75
			6XX Supplies and Materials	6,838.21	5,362.72
			810 Dues and Fees	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,168.05	48,449.42



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					51,119.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,396.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,449.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,066.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	17,607.68	19,508.08
	1112 District Levy - Personal Property	765.34	1,624.23
	1114 District Levy - Pers Prop/Mobile Homes	146.17	638.61
	1190 Penalties and Interest on Taxes	28.62	59.26
	1510 Interest Earnings	989.20	1,019.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,537.01</u>	<u>22,850.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					142,354.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,850.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					165,204.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	67.04	50.46
	1611 National School Lunch Program	0.00	8,112.55
	1621 Lunch Sales	7,585.62	0.00
	1632 Daily Adult Sales	2,856.08	2,770.90
	1900 Other Revenue from Local Sources	474.00	411.00
	3220 State Food Services Match	111.87	105.95
	3221 School Foods New Program Grant	4,500.00	0.00
	4550 Federal Child Nutrition	14,267.73	17,598.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,862.34</u>	<u>29,049.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	322 School Food New Program Grant				
		31XX Food Services			
			6XX Supplies and Materials	4,500.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,538.31	0.00
			2XX Personal Services - Employee Benefits	0.00	6,378.40
			3XX Purchased Professional and Technical Services	220.00	244.10
			4XX Purchased Property Services	679.50	1,114.30
			6XX Supplies and Materials	14,251.31	19,729.60
			7XX Property and Equipment Acquisition	0.00	530.00
			810 Dues and Fees	1,366.24	919.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,555.36</u>	<u>28,915.40</u>



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					9,453.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,049.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,915.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,587.16	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	116.01	116.73
	2240 County Retirement Distribution	43,889.58	42,951.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,005.59	43,068.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	22,210.71	23,102.89	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,908.44	1,922.67	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	1,697.45	1,665.53	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,506.16	4,360.87	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	984.41	919.65	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,238.60	2,602.80	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,871.39	3,047.89	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,563.43	1,560.89	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,548.47	1,874.11	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	7.40	44.17	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,084.35	1,131.81	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,047.07	2,074.97	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,667.88	44,308.25	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					18,248.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,068.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,308.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,008.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
190 Local		
	1510 Interest Earnings	696.44
	1900 Other Revenue from Local Sources	17,391.31
	1910 Rentals	2,170.64
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,321.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,379.51
432 Title III Part A English Language Acquisition		
	5700 Resources Transferred from Other School Districts or Cooperatives	142.00
466 Miscellaneous Federal Grant thru OPI		
	4650 Federal Miscellaneous Grants from OPI	5,000.00
493 Aggregate Reim/Indirects		
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,235.41
494 Title I - Schoolwide		
	4940 Schoolwide Program	46,834.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91,170.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
190 Local					
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		330.00
			190 Subtotal		330.00
366 State OTO Capital Invest & Deferred Maintenance					
	366 OTO Capital Invest & Deferred Maintenance				
			26XX Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		8,000.00
			366 Subtotal		8,000.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
			1XXX Instruction		
			6XX Supplies and Materials		15,321.00
			414 Subtotal		15,321.00



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
415	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		1,912.26
		222X	Educational Media Services		
			6XX Supplies and Materials		467.25
			415 Subtotal		2,379.51
432	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			6XX Supplies and Materials		142.00
			432 Subtotal		142.00
466	Miscellaneous Federal Grant thru OPI				
	465	Federal Miscellaneous Grants from OPI			
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		5,000.00
			466 Subtotal		5,000.00
494	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		30,978.70
			2XX Personal Services - Employee Benefits		14,619.89
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,235.41
			494 Subtotal		46,834.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					78,006.51

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					106,408.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,170.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,006.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					119,572.03 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Local	20,258.39	330.00	19,928.39
366 State OTO Capital Invest & Deferred Maintenance	0.00	8,000.00	-8,000.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,321.00	15,321.00	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,379.51	2,379.51	0.00
432 Title III Part A English Language Acquisition	142.00	142.00	0.00
466 Miscellaneous Federal Grant thru OPI	5,000.00	5,000.00	0.00
493 Aggregate Reim/Indirects	1,235.41	0.00	1,235.41
494 Title I - Schoolwide	46,834.00	46,834.00	0.00
Total	91,170.31	78,006.51	13,163.80



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		60.42	66.18
	1910 Rentals		3,160.00	4,420.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,220.42	4,486.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	2,258.54	1,567.81
			6XX Supplies and Materials	1,945.75	2,119.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,204.29	3,687.08

Schedule Of Changes Worksheet							Fund Code 20
Beginning Fund Balance							9,016.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							4,486.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							3,687.08 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							9,815.23 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.62	18.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.62</u>	<u>18.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		137.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>137.03</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	2,696.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,714.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	390.29	398.41
	3445 State Combined Fund School Block Grant	4,944.49	4,944.49
	3447 SB96 Combined Block Grant Reimbursement	828.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,163.35</u>	<u>5,342.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	725.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				725.16	0.00	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					15,623.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,342.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,966.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.35	62.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61.35</u>	<u>62.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					9,326.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,388.93 (5)



Trustees' Financial Summary

FY2015-16

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14 Fergus County

0268 Grass Range Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,794.58	4,896.90
	1112 District Levy - Personal Property	135.59	432.18
	1114 District Levy - Pers Prop/Mobile Homes	14.28	183.27
	1190 Penalties and Interest on Taxes	1.89	33.01
	1510 Interest Earnings	225.41	206.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,171.75	5,751.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
113	SB 348 Transfer for school safety				
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
		4XX Purchased Property Services		2,375.99	2,408.98
		7XX Property and Equipment Acquisition		4,102.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,478.55	2,408.98

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	32,295.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,751.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,408.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,637.89	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	145,531.34	148,568.16
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	8,108.76	4,511.91
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	31.40	405.87
XX	XXX	26XX	41X Energy Utility Services	16,241.79	13,864.84
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	43,669.08	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,745.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,745.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,915.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,273.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,822.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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**** Recalculated ****

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	11,815.44	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,481.88	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	361.06	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	19,164.02	0.00	0.00	0.00	0.00
Totals			35,822.40	0.00	0.00	0.00	0.00

35,822.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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14 Fergus County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	14,710.00	0.00	0.00	0.00	14,710.00
Land Improvements	33,670.00	0.00	0.00	0.00	33,670.00
Buildings	862,455.00	0.00	0.00	0.00	862,455.00
Machinery and Equipment	389,660.51	0.00	13,530.00	0.00	403,190.51
Totals at Historical Cost	1,300,495.51	0.00	13,530.00	0.00	1,314,025.51
Depreciation					
Improvement Accum	17,486.25	0.00	1,683.50	0.00	19,169.75
Building Accum	657,873.64	0.00	8,760.74	0.00	666,634.38
Machinery and Equipment Accum	318,733.52	0.00	19,709.66	0.00	338,443.18
Total Accumulated Depreciation	994,093.41	0.00	30,153.90	0.00	1,024,247.31
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	306,402.10	0.00	-16,623.90	0.00	289,778.20

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	4,552.20	0.00	-4,804.99
Transportation (27XX)	19,083.37	0.00	-8,934.00
Food Service (31XX)	184.33	0.00	0.00
Enterprise Operations (32XX)	3,974.00	0.00	0.00
Extracurricular (34XX, 35XX)	800.00	0.00	0.00
Unallocated	1,560.00	0.00	0.00
 Total Depreciation for FY2016	 30,153.90	 0.00	 -13,738.99

*** Has comment.

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

14 Fergus County

0268 Grass Range Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	14,302.86	747.15	0.00	0.00	15,050.01	0.00	15,050.01
Other Post Employment Benefits	341.50	7,311.50	0.00	0.00	7,653.00	0.00	7,653.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	14,644.36	8,058.65	0.00	0.00	22,703.01	0.00	22,703.01

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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14 Fergus County

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	56,393.43	13,253.44	0.00	69,646.87
Net Pension - TRS	277,961.35	4,390.24	0.00	282,351.59